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HOUSE JOINT RESOLUTION 436
By McDaniel

A RESOLUTION memorializing the United States Congress to enact legislation that will repeal the Internal Revenue Service Code by December 31, 2000, and to develop and enact a replacement tax code for the American people.

WHEREAS, the Internal Revenue Service Code is beyond repair and is the source of much distrust by Americans of their government; and

WHEREAS, the current tax code is comprised of seven million words, compared to Lincoln's Gettysburg Address which consists of 269 words, and the Declaration of Independence which consists of 1,337 words; and

WHEREAS, the Internal Revenue Service's "simplest" return form, the EZ Form 1040, has 33 pages of instructions, and the Internal Revenue Service Form 1040 has 76 pages of instructions; and

WHEREAS, individual taxpayers will spend 1.7 billion hours and U.S. business spends 3.4 billion hours each year simply trying to comply with the tax code; this is the equivalent of a "staff" of three million people working full-time, year round, on taxes alone; and

WHEREAS, federal income taxes are too high, but any steps to lower taxes by modifying the existing tax code would make the process even longer and more confusing; and

WHEREAS, this proposal provides a prudent method and adequate time for developing a new tax code; now, therefore

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BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE ONE-HUNDREDTH GENERAL ASSEMBLY OF THE STATE OF TENNESSEE, THE SENATE CONCURRING, That we hereby urge the United States Congress to enact legislation to repeal the Internal Revenue Service Code by December 31, 2000, and replace such code with a new method of taxation which:

- (1) Lowers taxes to create job opportunities;
- (2) Fosters growth by encouraging work and savings;
- (3) Is fair to all taxpayers;
- (4) Is simple enough for all taxpayers to understand;
- (5) Is neutral thus allowing people, not government to make choices;
- (6) Is visible, to better inform taxpayers of the cost of government; and
- (7) Is stable, so people can plan for the future.

BE IT FURTHER RESOLVED, That this General Assembly requests the several states to likewise apply to Congress for the enactment of the proposal delineated in the first resolving clause; and

BE IT FURTHER RESOLVED, That copies of this resolution be forwarded by the Chief Clerk of the House of Representatives to the President of the U.S. Senate and the Speaker of the U.S. House of Representatives, to the Tennessee Congressional delegation in Washington, and to legislatures of each of the several states, which copies attest to the adoption of this resolution.